

Senate Engrossed

FILED

**JANICE K. BREWER
SECRETARY OF STATE**

State of Arizona
Senate
Forty-eighth Legislature
First Regular Session
2007

CHAPTER 132

SENATE BILL 1036

AN ACT

AMENDING TITLE 42, CHAPTER 2, ARTICLE 2, ARIZONA REVISED STATUTES, BY ADDING
SECTION 42-2079; RELATING TO THE TAXPAYER BILL OF RIGHTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 42, chapter 2, article 2, Arizona Revised Statutes,
3 is amended by adding section 42-2079, to read:

4 42-2079. Suspension of liabilities by reason of disasters,
5 terroristic or military actions or states of
6 emergency; definitions

7 A. NOTWITHSTANDING SECTIONS 42-1107 AND 42-1123, THE DIRECTOR SHALL
8 SPECIFY A PERIOD OF UP TO ONE YEAR TO EXTEND ANY DUE DATE AND SUSPEND ANY
9 PENALTY OR INTEREST THAT WOULD ORDINARILY ACCRUE DURING THAT TIME FOR ANY
10 AFFECTED TAXPAYER IN ANY OF THE FOLLOWING CIRCUMSTANCES:

11 1. SECTION 7508A OF THE INTERNAL REVENUE CODE RELATING TO DISASTERS
12 AND TERRORISTIC AND MILITARY ACTIONS APPLIES.

13 2. THE GOVERNOR HAS DECLARED A STATE OF EMERGENCY PURSUANT TO SECTION
14 26-303, SUBSECTION D.

15 B. NOTWITHSTANDING SECTION 42-1123, INTEREST SHALL NOT ACCRUE ON ANY
16 UNPAID TAX DURING THE TIME DETERMINED UNDER SUBSECTION A OF THIS SECTION FOR
17 ANY AFFECTED TAXPAYER.

18 C. FOR THE PURPOSES OF THIS SECTION:

19 1. "AFFECTED TAXPAYER" MEANS:

20 (a) AN INDIVIDUAL WHOSE PRINCIPAL RESIDENCE IS LOCATED IN A COVERED
21 AREA.

22 (b) A BUSINESS ENTITY OR SOLE PROPRIETOR WHOSE PRINCIPAL PLACE OF
23 BUSINESS IS LOCATED IN A COVERED AREA.

24 (c) AN INDIVIDUAL WHO IS A RELIEF WORKER AFFILIATED WITH A RECOGNIZED
25 GOVERNMENT OR PHILANTHROPIC ORGANIZATION AND WHO IS ASSISTING IN A COVERED
26 AREA.

27 (d) AN INDIVIDUAL, BUSINESS ENTITY OR SOLE PROPRIETOR WHOSE RECORDS
28 NECESSARY TO MEET A TAX FILING OR PAYING DEADLINE ARE MAINTAINED IN A COVERED
29 AREA.

30 (e) THE SPOUSE OF AN AFFECTED TAXPAYER, SOLELY WITH REGARD TO A JOINT
31 RETURN OF THE HUSBAND AND WIFE.

32 (f) ANY OTHER PERSON DETERMINED BY THE DIRECTOR TO BE AFFECTED
33 PURSUANT TO SUBSECTION A OF THIS SECTION.

34 2. "COVERED AREA" MEANS A GEOGRAPHICAL AREA TO WHICH SUBSECTION A OF
35 THIS SECTION APPLIES.

~~APPROVED BY THE GOVERNOR APRIL 24, 2007.~~

~~FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 24, 2007.~~